

January 14, 2004

The Honorable Philip S. English  
U.S. House of Representatives  
1410 Longworth House Office Building  
Washington, DC 20515

Dear Representative English:

The undersigned groups representing both health care providers, health professions education institutions and health benefit providers enthusiastically support tax relief provisions that are contained in the Higher Education Affordability and Equity Act of 2003 (H.R. 3412). We write to thank you for your sustained leadership on education tax issues and pledge to work with you to pass this important legislation.

In particular, we are writing to support those sections of the Higher Education Affordability and Equity Act of 2003 that would improve current law by:

- ?? Expanding student loan interest deduction to allow borrowers to deduct interest payments on their student loans and increasing the income eligibility to claim the full deduction up to \$100,000 adjusted gross income (with a phase-out deduction between \$100,000-\$115,000) for single taxpayers and up to \$200,000 adjusted gross income (with a phase-out deduction between \$200,000-\$230,000) for joint return tax filers.
- ?? Excluding amounts received as part of a scholarship, fellowship or grant from taxable income if used for qualified higher education expenses for undergraduate and graduate recipients.

Please accept our enthusiastic endorsement for these critical provisions that would help students finance their education and help health care professionals fulfill their dreams of practicing to benefit all Americans.

On behalf of the following organizations:

Academy of General Dentistry  
American Academy of Neurology  
American Academy of Ophthalmology  
American Academy of Oral and Maxillofacial Pathology  
American Academy of Pediatric Dentistry  
American Academy of Periodontology  
American Association for Dental Research  
American Association of Clinical Endocrinologists  
American Association of Clinical Urologists  
American Association of Colleges of Osteopathic Medicine  
American Association of Colleges of Pharmacy  
American Association of Colleges of Podiatric Medicine  
American Association of Critical-Care Nurses  
American Association of Public Health Dentistry  
American College of Nuclear Physicians  
American College of Nurse-Midwives  
American College of Osteopathic Family Physicians

American College of Physicians  
American College of Surgeons  
American Geriatrics Society  
American Dental Association  
American Dental Education Association  
American Medical Association  
American Organization of Nurse Executives  
American Osteopathic Association  
American Podiatric Medical Association  
American Psychological Association  
American Student Dental Association  
Arizona Dental Association  
Association of Academic Health Centers  
Association of American Medical Colleges  
Association of American Veterinary Medical Colleges  
Association of Chiropractic Colleges  
Association of State and Territorial Dental Directors  
Child Neurology Society  
Delta Dental Plans Association  
Hispanic Dental Association  
Infectious Diseases Society of America  
Iowa Dental Association  
Missouri Dental Association  
National League for Nursing  
National Medical Association  
Nebraska Dental Association  
Oklahoma State Medical Association  
Society of Critical Care Medicine  
Society of Nuclear Medicine  
Special Care Dentistry  
Virginia Dental Association  
Washington State Dental Association